

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2006-1

**Service of Pleadings on the Michigan Department of Treasury
and the Michigan State Tax Commission; Proof of Service.**

Issued: October 20, 2006

**2006-1 SERVICE OF PLEADINGS ON THE MICHIGAN DEPARTMENT OF TREASURY
AND THE MICHIGAN STATE TAX COMMISSION; PROOF OF SERVICE.**

As provided by this Tribunal Notice, service of petitions on the Michigan Department of Treasury shall be made on the State Treasurer. Further, service of pleadings on the Michigan State Tax Commission shall be made on the State Tax Commission Chair.

In that regard, R 205.1208 (2) provides:

In non-property tax appeals, service of the petition shall be deemed made upon the state revenue commissioner or upon the appropriate official administering the tax being appealed. Service under this section shall be made addressed to the individual named in this sub rule.

The office of the state revenue commissioner has, however, been abolished by the Department of Treasury and pleadings filed with “the appropriate official administering the tax being appealed” are oftentimes not directed to “the appropriate official.”

Further, MCL 205.1(2), as amended by 2002 PA 657, provides, in pertinent part:

Any reference to the state commissioner of revenue in this act or any other act shall mean the state treasurer.

As such, service on the State Treasurer not only complies with the requirements of TTR 208, but would also facilitate the efficient administration of justice by providing the Department of Treasury with proper notice of the pending nature of an appeal.

In a similar vein, service on the Chair of the State Tax Commission would also facilitate the efficient administration of justice by providing the State Tax Commission with proper notice of the pending nature of an appeal.

Finally, a proof of service is required with each pleading or document filed with the Tribunal. The proof must indicate the name of the person or office to which the service is directed and the manner, time, date, and place of service. See TTR 208 and MCR 2.104.

This Tribunal Notice will take effect December 1, 2006, unless otherwise modified by the Tribunal on or before that date based on comments received by November 17, 2006.